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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

MAR 26 2003

AT BALTIMORE
CLERK U.S. DISTRICT COURT
DISTRICT OF MARYLAND

BY

DEPUTY

UNITED STATES OF AMERICA

v.

CIVIL NO. L-01-4198

LLOYD DARLAND, et al.

ORDER

Now pending are Lloyd Darland's Motion to Dismiss Complaint and the United States' Motion for Summary Judgment against Lloyd Darland.

For the reasons stated in the Memorandum of even date, the Court hereby:

- (i) DENIES Defendant Lloyd Darland's Motion to Dismiss Complaint;
- (ii) GRANTS the United States' Motion for Summary Judgment against Lloyd Darland as to Lloyd Darland's liability for income taxes for 1986, 1987, and 1988;

ADMINISTRATIVELY CLOSES the United States' Motion for Summary Judgment against Lloyd Darland as to the amount of judgment that the Court will enter in favor of the United States, subject to reopening after the United States provides the information discussed below;

ORDERS the United States to submit the following to the Court by April 11, 2003:

- (a) a statement explaining whether Lloyd Darland's total tax liability for 1986 takes into account the payments and credits reflected in the Certificate of Assessments and Payments for 1986; and
- (b) a worksheet or other document detailing David Schoettinger's calculations of Lloyd Darland's total tax liabilities for 1986, 1987, and 1988; and
- (v) DENIES AS MOOT the United States' Motion for Default Judgment against Lloyd Darland.

It is so ORDERED this 26th day of March, 2003.

_____/s/_____
